

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

- V. -

ROBERT COPLAN,  
MARTIN NISSENBAUM,  
RICHARD SHAPIRO,  
BRIAN VAUGHN,  
DAVID L. SMITH, and  
CHARLES BOLTON,

Defendants.

(S-1) 07 Cr. 453 (SHS)

**AFFIDAVIT OF**  
**RICHARD SHAPIRO**

[illegible]

RICHARD SHAPIRO, being duly sworn, deposes and says:

1. I am one of the defendants in United States v. Robert Coplan, (S-1) 07 Cr. 453 (SHS). I make this affidavit in support of my pretrial motions (1) to require the government to specify the nature of the criminality charged in the Superseding Indictment (the “Indictment”); (2) to dismiss certain charges in the Indictment and (3) to strike surplusage from the Indictment.

2. I graduated from Brown University in 1970 with a Bachelor of Arts degree in political science. In 1973, I received my Juris Doctor from the Columbia University School of Law, and in 1977, I received a Masters of Law in Taxation from the New York University School of Law.

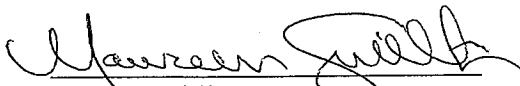
3. Over the past thirty-four years, I have worked as a tax expert in the area of taxation of financial products.

4. From 1990 to 1994, I worked at the firm of Grant Thornton LLP, serving as that firm's Director of Tax for the Financial Services Industry Practice. I left Grant Thornton in 1994, and moved to Goldstein Golub Kessler & Co., P.C. My work at both Grant Thornton and Goldstein Golub did not involve tax shelters in any way.

5. I joined Ernst & Young ("E&Y") in 1995. During my thirteen-year tenure at E&Y, I have spent the majority of my time advising other partners' clients on financial products and related transactions and securities taxation. I have been and continue to be a low-ranking partner at E&Y. To my knowledge, I have consistently been within the lowest paid group of partners at the firm. While at E&Y, I have not held any executive title or position. My principal responsibility has been to act as a tax subject matter expert.

  
RICHARD SHAPIRO

Sworn to before me this  
5<sup>th</sup> day of May, 2008

  
Notary Public

MAUREEN SMITH  
Notary Public, State of New York  
No. 01SM5077496  
Qualified in Kings County  
Commission Expires May 12, 20 11